

Table A-1.2. **Selected Service Industries—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1994 and 1995**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1995/1994	Expenses		Year-to-year ratio 1995/1994
		1995	1994		1995	1994	
703, 704	Camps and membership lodging	7.8	7.7	2.3	7.9	7.7	4.0
792, 7991, 7997, 7999	Selected amusement and recreation services	7.8	7.4	2.1	9.7	9.6	2.0
80	Health services	3.9	3.8	1.1	3.5	3.3	0.9
81	Legal aid societies and similar legal services	20.2	19.9	2.6	19.8	19.2	2.0
823	Libraries	20.4	17.3	4.1	18.8	15.2	4.7
824	Vocational schools	7.9	8.1	4.0	7.5	8.3	4.3
83	Social services	4.5	4.3	1.4	3.2	3.2	1.7
84	Museums, art galleries, and botanical and zoological gardens	7.3	6.8	2.7	6.9	6.5	1.9
86 (pt.)	Selected membership organizations	4.0	3.9	1.9	3.8	3.6	1.3
873	Research, development, and testing services	3.9	3.6	1.5	3.9	3.6	1.0
874 ex. 8744	Management and public relations services, except facilities support management services	10.8	12.0	3.3	6.1	6.0	3.2